

# **2001 E-file Handbook**

**For Payroll Processors Filing Maine 941 Series Quarterly Returns of Withholding Taxes on Wages, or Combined Quarterly Returns of Withholding Taxes on Wages and Unemployment Contributions For Six or More Client/Employers.**

**File Specifications, Record Layout and Operational Instructions**

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**Maine Revenue Services**

**24 State House Station**

**Augusta ME 04333-0024**

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## **PROGRAM SUMMARY**

Using the IRS 1040 Electronic Filing Program as a model, The Bureau of Maine Revenue Services worked with payroll processing companies to develop a program for filing Withholding Tax and Unemployment Contributions electronically. The result of this collaborative effort is a program tailored to meet the needs of those businesses filing the returns as well as the State of Maine. The program enhances the filing process for all parties by eliminating the need to prepare paper returns or magnetic media and the work associated with handling information prepared in these formats. The filing process is as simple as dialing a number, transferring a file, then disconnecting.

The electronic filing program does not support the payment of taxes or the submission of 'Employee Wage Detail' information. Tax payments must be made through Electronic Funds Transfer, and 'Employee Wage Detail' information can be filed using magnetic media or paper. Maine Revenue Services anticipates that this program will eventually expand to include the filing of wage detail.

**It is important to note that only one record format exists to file both the 'Quarterly Return of Withholding Taxes on Wages' and the 'Combined Quarterly Return for Withholding Taxes on Wages and Unemployment Contributions'.** There is a flag for filing a 'Withholding Only' return on the 'C' record. Simply use the flag to file a return for Withholding Taxes on Wages. If the flag is not used, then a combined quarterly return is generated (for details on the 'C' record, refer to the 'Record Layout' section of this manual).

The filing process is straightforward. Payroll processors dial a telephone number, transfer a file of returns and disconnect. The program quickly reviews all filed returns and sends the payroll processor a file of acknowledgement records. The acknowledgement record confirms the successful filing of returns with no errors and notifies the submitter of rejected returns with a list of reject reasons. The file acknowledgement feature eliminates the waiting involved with paper filing procedures, permits any errors to be addressed promptly by using 'Near Real Time Acknowledgment' of the returns filed, and provides the peace of mind that comes from knowing that all of the returns are filed correctly.

Maine Revenue Services will implement this program in stages, commencing with those processors filing the largest volume of returns and working towards lowering the threshold for participation in the program until all payroll processors are participating.

In order to participate in this program a payroll processor must register with the Bureau of Maine Revenue Services and meet the criteria outlined in this manual. After the basic requirements are met, the filer may develop the necessary software and test it. When the test returns have been filed successfully, full participation in the program may begin.

## **Chapter 1** **Maine Electronic Quarterly Filing Calendar**

The deadline for filing and paying Withholding Tax Returns applies to all filing methods. All Withholding Tax Returns are due by the last day of the month following the end of the Quarter the return serves to report, except when the last day of the month falls on a holiday or weekend, then the deadline is extended to the first weekday following the holiday or weekend. Returns not filed and paid on time are subject to interest and penalty. Since returns with errors are not accepted, we advise Payroll Processors to submit tax return files early. Please allocate sufficient time to correct returns with errors and transmit them.

## Chapter 2

### Registration Process and Procedures

#### **The Number of Clients Determines Filing Method**

As of January 2002, all Payroll Processors serving 100 or more clients must file electronically via File Transfer Protocol using a modem or the Internet. The transmission of a set of test returns and approval by the Bureau of Maine Revenue Services for production filing is required before granting a transmitter acceptance in the Electronic Filing System. **An electronically filed return does not include payments or wage detail information. For Tax Payment Procedures see [Chapter 6](#).**

#### **Who Must Register**

Maine law requires all Payroll Processing Services to register with the State of Maine annually. The Deadline for filing the Registration Form is January 30 of each calendar year. Commencing January 2000 each payroll processor must provide proof of liability insurance pursuant to 10 MRSA, section 1495-A (3). Maine Revenue Services provides registration forms and a copy of the law at: <http://janus.state.me.us/legis/statutes/10/title10ch2220sec0.html>, or you may obtain one by contacting a Taxpayer Representative at: 207-626-8475.

Maine State Law also requires Payroll Processors to disclose specific information to all clients they administer funds for. This information includes the length of time the Payroll Processor has been in business, any payroll services subcontracted out and the identity of the subcontractor(s). Payroll Processors must provide the information at the time of the initial contact with a client and thereafter by the first day of each September falling in an even numbered year, beginning September 1, 1998.

Maine Law defines **Payroll Processing Services as:** “(Payroll processing services) means preparing and issuing payroll checks; preparing and filing state income withholding tax reports or unemployment insurance contribution reports; or collecting, holding and turning over to the State Tax Assessor income withholding taxes pursuant to Title 36, chapter 827 or unemployment insurance contributions pursuant to Title 26, chapter 13, subchapter 7.”

#### **MEFIN and Password Assignment**

A unique ‘**Maine Electronic Filing Identification Number**’ or ‘**MEFIN**’ serves to identify each payroll processor. The Bureau of Maine Revenue Services will issue a MEFIN number and password to a Payroll Processor at the time of acceptance into the electronic testing and filing program. These are necessary to gain access to the electronic testing and filing system.

#### **Safeguards for Employers**

Maine Revenue Services will not permit the use of a Payroll Processor’s Address as the Primary Address for any client unless the Taxpayer requests this in writing. It is not in the interest of either the Taxpayer or the State to do so.

Substitution of any address for the Primary Address of the Taxpayer creates the potential for serious problems and expense to the Taxpayer. A few examples are:

- The Taxpayer may not learn that an issue exists pertaining to the filing or payment of taxes until the matter has progressed to the point that estimated assessments, collection efforts, liens, levies, responsible individual transfers, or other actions have been invoked.

- If a Taxpayer has multiple tax types (withholding, corporate income tax, sales tax, property tax, etc.), then communications and documents pertaining to all of these different tax types will be sent to the wrong address.
- The Taxpayer(s) will not receive Correspondence (including tax bulletins and forms) intended for the Taxpayer.
- The State of Maine uses The Primary Address to send next year's tax returns and related documents to the Taxpayer.
- The fraud detection process delays refunds pending the review of the related documentation.

### Chapter 3 Filing an Electronic Return

The electronic Withholding Tax and Unemployment Contributions return consists of data transmitted to the State electronically and filed with Maine Revenue Services. An electronic return contains information comparable to the paper forms of the “Maine Revenue Services Employer’s Return Of **Maine Income Tax Withheld**” Form 941ME, and the “Maine Revenue Services And Department of Labor Combined Filing for **Income Tax Withholding** and **Unemployment Contributions**” Form 941/C1ME Returns.

#### **Exclusions from Electronic Filing**

Excluded from Electronic Filing are the following return types:

- Maine Revenue Services will not accept returns due in a previous tax year. MRS only accepts returns filed by the current due date or filed during the tax year in which they were due.
- Returns from any Payroll Processor or Transmitter not registered with Maine Revenue Services are not acceptable.
- Amended Returns are not acceptable; there are no exceptions to this rule.
- Filing more than one valid electronic return for the same tax period for any entity is not possible.

### Chapter 4 Communications Requirements

Transmit all data in accordance with the following minimum standards:

- **Line speeds** up to 28 kbps switched telephone network.
- **Character codes** American Standard Code for Information Interchange (ASCII)
- **Communication protocol:** Asynchronous; Z modem
- **Modems:** All filers must use an appropriate modem for the line speed and protocol in use. Filers are responsible for supplying their own modems. Address any questions regarding the capability of the network to the Maine Revenue Services E-file Help Desk.

#### **Overview of the Transmission Process**

The transmission process occurs in the following sequence:

- The transmitter establishes a communications link using the appropriate protocol.
- The transmitter will send the return data as a file to MRS.
  - The upload file is named “WFILE.TXT”.
  - The first record within the file will contain a data record of “TR” plus the 11 digit MEFIN and password assigned by Maine Revenue Services.

- The transmission process is completed and the connection is terminated.

### **Overview of the Acknowledgment Process**

The acknowledgement process consists of:

- Assigning each transmitter a unique mailbox for receiving acknowledgments.
- Sending a unique file containing corresponding acknowledgments for each transmission.
- The transmitter establishes a 'comm link' using established protocols
  - The transmitter requests delivery of these acknowledgements by sending a trigger file named "CHECKM". This trigger file contains the user ID, designated as TR plus the 11 digit MEFIN and password.
  - The mailbox is emptied and the messages transferred to a file within the transmitter's user number. The transmitter then downloads these messages for review and further processing.

Maine Electronic Filing employs near real time processing. There are no scheduled downloads of transmissions. As soon as a file of returns is received, they are processed via Maine's Electronic Filing system and acknowledgements are forwarded to the transmitter's mailbox.

### **Help Desk**

**Mail:** Maine Revenue Services  
ATTN.: E-file Operations  
24 State House Station  
Augusta, Me. 04333

**Phone:** (207) 624-9702  
**Fax:** (207) 624-9740  
**E-mail:** [efile\\_helpdesk@state.me.us](mailto:efile_helpdesk@state.me.us)

## **Chapter 5 Overpayment of Taxes**

Maine Revenue Services issues refund checks for overpaid Withholding Taxes. Taxpayers should advise their Payroll Processor of any refunds they receive immediately. Failure to do so will cause a 'credit' to appear on their books where in fact none exists. If the amount of the refund is applied as a credit on the return for the next quarter, then an underpayment of the tax liabilities can occur. Any unpaid tax amount due is subject to interest and penalty.

## **Chapter 6 Payment of Balance Due Amounts**

Maine accepts balance due returns. Electronic Filers must remit payments via Electronic Funds Transfer. Please contact Maine Revenue Services EFT Unit in order to participate in this program.

The EFT Unit can be contacted by telephone at 207-287-8276, or by going to the 'Maine Revenue Services Electronic Funds Transfer' website at: <http://janus.state.me.us/revenue/eft/homepage.html>

Payment in full of the Withholding Tax and Unemployment Insurance Tax liabilities is due no later than the last day of the month immediately following the end of the quarter. Failure to pay tax liabilities when they are due results in interest and penalty accruing to the balance, and a notice is sent to the Taxpayer indicating the total amount of tax, interest and penalty due.

## Chapter 7

### Information Payroll Processors Must Disclose to the Taxpayer

Filing a tax return is the responsibility of the taxpayer, and filing returns electronically requires an agreement between the Taxpayer and the Payroll Processor. Maine Revenue Services is not a party to this agreement.

## Chapter 8

### Responsibilities of Payroll Processors Filing Electronically

1. Payroll Processors filing electronically must comply with all requirements of the Maine Electronic Filing Program.
2. All electronic filers must ensure that the returns are filed in a timely manner.
  - a. The receipt date of the electronic transmission will constitute the receipt date of the return if Maine Revenue Services **acknowledges and accepts** the filing.
  - b. A return not acknowledged and accepted by Maine Revenue Services does not constitute a "filed" return.
3. Maine Revenue Services monitors preparation dates as entered on returns to ensure the timely filing of returns.
4. The following guidelines are provided as an overall measurement of timeliness:
  - a. Retrieve the acknowledgment files in a timely manner.
  - b. Retain copies of all acknowledgment files received from Maine Revenue Services for six months after the date of transmission unless Maine Revenue Services notifies the Payroll Processor otherwise. Retention on magnetic media is permissible.
  - c. Check the electronic (network) transmission log daily for network rejections within one business day of submitting a file of returns for the acknowledgement file.
  - d. Acknowledgment: If an electronic "Acknowledgment of Return Filing" has not been received within 48 hours, then the Payroll Processor must immediately contact Maine Revenue Services Electronic Filing Help Desk (see Chapter 13) for further instructions. It is the responsibility of the Payroll Processor to ensure that every return they file receives a response in the form of an "Accepted" acknowledgement.
  - e. Read the acknowledgment file of accepted and rejected return records; resubmit corrected returns for any records that were rejected. **If a return does not elicit an "Accepted" acknowledgement, then it was not processed by MRS.**
  - f. Contact Maine Revenue Services E-file Help Desk within one business day concerning any **returns that the system continues to reject after three filing attempts, or if you receive acknowledgments for returns that you did not file in the original transmission.**

- g. **Error Correction:** Tax Practitioners preparing returns for withholding taxes on wages and filing them electronically must resubmit all electronic records returned because of an error or errors within 96 hours of receiving the electronic acknowledgment.
  - h. If the correction of an electronic record is not possible, then the processor may submit a hard copy of the return.
5. Maine Revenue Services monitors the timeliness of all error correction processes after sending an “Error Acknowledgment” to the filer. Failure to provide timely correction of erroneous returns can result in the revocation of privileges.
6. **Maine Revenue Services accepts or rejects returns on an individual basis.** If a Payroll Processor submits a set of Returns, only returns that contain errors will generate an Acknowledgment Status of “**Rejected**”. Returns with no errors generate the Acknowledgment status “Accepted” and continue through electronic data processing. Maine Revenue Services provides an “Acknowledgment File” that indicates the status of each return filed, including the reasons for rejecting a return (reject code) and the action necessary to correct the error (multiple rejection reasons, codes and suggested actions may be present).
7. **Changes:** It is not possible to change, recall or intercept an electronic return once it is accepted. If either the electronic filer or the taxpayer wishes to change any entries after the return is accepted, then they must file an amended return. The only way to file an **Amended Return** is by using the appropriate paper form.
8. **Forms:** Payroll Processors should promptly satisfy any request from Maine Revenue Services to resolve problems that pertain to missing or inconsistent Forms and provide copies of any required/requested forms within ten workdays of a request by Maine Revenue Services.
9. **Use the official 941ME, 941CME Form(s)**, or an approved substitute that duplicates these forms in format, language, content and size. Use of any unapproved form can result in suspension from the program. Any Payroll Processor developing a substitute form must request approval to use that form in writing from:
- Maine Revenue Services  
Systems and Programming Division  
ATTN: Michael J. Thompson  
24 State House Station  
Augusta ME 04333-0024
10. Provide Maine Revenue Services with access to all **material** or **records** they are required to maintain for the purpose of preparing and filing returns.
11. Promptly and satisfactorily answer any and all **inquiries** about the preparation, processing, handling and filing of all tax returns submitted for electronic filing.
12. Ensure the **security** of all return data and information.

### **Software Development**

All Payroll Processors, Transmitters or other entity developing software for filing electronic Withholding Tax Returns with the State of Maine must:



- Follow the specifications provided in this manual (see [Chapter 18](#)).
- Quickly correct software errors that result in the rejection of returns by Maine Revenue Services.
- Notify the E-file Help Desk of any problems associated with the return process, or any questions concerning electronic filings.
- Distribute any software corrections with documentation and training as needed.

## Chapter 9 Advertising, Media Communications and Endorsement Restrictions

Participation in the Maine Electronic Filing Program does not imply endorsement by Maine Revenue Services. Any communications issued by a Payroll Processor that refer to their electronic filing capabilities, whether through publication or broadcast, must clearly indicate that participation of the user in electronic filing does not constitute an endorsement or approval by Maine Revenue Services of the quality of tax preparation and filing services provided. No advertisement may state or imply that electronic filing changes in any way the filing, payment or legal obligations of the taxpayer.

## Chapter 10 Electronic Filing Accountability and Controls

Maine Revenue Services monitors the timely receipt of Forms **941MEL** and **941CMEL**, and the timely resolution of errors.

Maine Revenue Services monitors the quality of Payroll Processor transmissions. Accepted and rejected returns are both monitored, as are errors or defects. If the quality of a Payroll Processors' submissions deteriorates, then a warning will be issued. In extreme cases, the Payroll Processor will be suspended from filing. When suspended, the **MEFIN** and Password authorization will be inactivated and further processing of electronic returns prohibited.

Maine Revenue Services expects Payroll Processors to place the Taxpayer first in the course of conducting business and providing services. The taxpayer must always have convenient access to returns, the status of a return and Payroll Processor representatives to address any questions or concerns. Changes in the Payroll Processors' business address, company name, telephone number, organization or personnel, will not excuse Payroll Processors from their responsibilities to the Taxpayers, or from their accountability to Maine Revenue Services.

Failure to take corrective action will lead to the initiation of suspension against the Payroll Processor and any related branches or tax services.

### **Suspension of Filing Privileges**

Maine Revenue Services reserves the right to suspend or revoke the electronic filing privileges of any Payroll Processor varying from the Maine requirements and specifications.

## Chapter 11 Administrative Review Process

Any Payroll Processor denied or suspended from participation in the Electronic Filing Program may request an administrative review. The Payroll Processor **must** submit any request for administrative review **within 30 days from the date of denial or the date of suspension**.

All requests should be mailed to:

Maine Revenue Services  
ATTN.: Payroll Processor E-File Operations  
24 State House Station  
Augusta ME 04333-0024

## Chapter 12

### Data Communication/Data Transmission

Maine Revenue Services supports two modes of accepting files:

- FTP through a dial-up modem.
- Encrypted FTP through the internet

A 'MEFIN' and password must be obtained from the Maine E-file Help Desk in order to log onto the system for transmission or to receive acknowledgments. If there is a problem trying to establish communication, please contact the E-file Help Desk (see Chapter 13).

All data exchanges must be made in accordance with minimum standards as follows:

- **Line speeds:** up to 56 kbps switched telephone network.
- **Character codes:** American Standard Code for Information Interchange (ASCII).
- **Communication Protocol:** Asynchronous
- **Modems:** An appropriate modem and baud rate must be used for the line speed and protocol in use. The filers are responsible for supplying their own modems. Address any questions regarding the capability of the network should be to the Bureau of Information Services Network Telephone Number: (207) 624-9550.
- **Sign on.** The type of modem used will dictate whether the procedure below may be used and the extent to which the procedure will vary. Should problems occur contact the Maine Revenue Services E-file Help Desk at: (207) 624-9702.

### **ASYNCHRONOUS OPERATIONS**

Logging on requires a network telephone number, your user number, password, and the proper terminal settings for your communication package. Terminal settings for your software should be eight data bits, no parity, and one stop bit and half duplex.

### **Receiving Acknowledgments**

Acknowledgments are sent by the State to separate network mailboxes for each of the transmitters. Each time the State sends acknowledgments, they are adding to previous messages already in your mailbox. When you request delivery of the messages, the mailbox will be emptied and the messages transferred to a file within the transmitter's MEFIN number. You must then download these messages to your local computer for further processing. The delivery file remains intact until the transmitter erases the file.

### **Utilizing the Internet for Encrypted FTP**

Files containing Returns or Acknowledgments may be transmitted over the Internet. Upon request, Maine Revenue Services will provide a 'File Encryption Program' with a data encryption key to protect the taxpayer data.

1. All data files transmitted to or received from Maine Revenue Services must be processed through this encryption program.

2. The Program is only available for Windows 95, Windows 98 and Windows NT operating systems. LINUX, UNIX, Mainframe and any other operating systems are not supported.
3. After the file is encrypted the WFILE.TXT is FTP'd via a 'PUT' to Maine Revenue Services via "MRS941efilepp@state.me.us."
4. Acknowledgement files are received from Maine Revenue Services by 'PUTTING' a 'CHECKM' file followed by 'GETTING' the '941ppefile' acknowledgement.

## Chapter 13

### E-FILE HELP DESK

Direct questions regarding communications with the network and problems in establishing communications to:

#### **Maine E-file Help Desk.**

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>• <b>Mail:</b> Maine Revenue Services<br/>ATTN.: E-file Operations<br/>24 State House Station<br/>Augusta, Me 04333</li> </ul> | <p><b>Phone:</b> (207) 624-9702<br/><b>Fax:</b> (207) 624-9740<br/><b>E-mail:</b> <a href="mailto:941help_desk@state.me.us">mailto:941help_desk@state.me.us</a></p> |
|---|---|

## Chapter 14

### GENERAL DESCRIPTION OF FILE FORMAT

- A. All transmission data must be in ASCII code. Do not transmit Binary Fields.
- B. A tax return consists of a variable number of records, each containing a variable number of fields. Each record represents one form. The size and format of these records are specified in the record layout found in Chapter 18.
- C. The complete tax return must consist of the Form 941MEL or 941CMEL.
- D. A transmission session will normally consist of three parts:
  1. Establish the communications link using 'z' Modem.
  2. The return record transmission will begin. This transmission consists of a series of logical records starting with the Transmitter records, followed by a set consisting of logical return records, ending with a RECAP record.
  3. The transmitter disconnects.
    - a) The transmitter must reconnect in order to retrieve the acknowledgment for the transmission session.
- E. All return records must be in ascending order by Return Sequence Number (RSN).
- F. Transmit all logical records in a series of logical blocks.
- G. Precede each logical record in a transmission with a four-byte field. This four-byte field will be the 'Start of Record Sentinel', which must be four asterisks (\*\*\*\*).
- H. The last significant byte of each logical record must be the record terminus character '#'.

- I. The "A" Record (the first record on a transmitted file) contains information regarding the transmitter and file format. All records comprising the tax returns being transmitted follow the "A" Record.
- J. The literal "RECAP" signals the end of the logical transmission. The 'RECAP' record data and the Record Terminus Character (#) immediately follow it.
- K. A return consists of a variable number of variable length records.
- L. The first logical record of a tax return will contain the Return Sequence Number (RSN).
  - 1. The RSN is a unique 22-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Maine Electronic Filer Identification Number (MEFIN). The RSN consists of the following fields:
    - a) Maine Electronic Filer Identification Number (MEFIN) (11 numeric characters)
    - b) Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
    - c) Julian Day of Transmission (3 numeric characters)
    - d) Transmission Sequence Number for the given Julian Day (2 numeric characters)
    - e) Sequence Number assigned to the return (4 numeric characters)

## Chapter 15 Character Set

### Allowable Characters in Electronic Returns

The use of the following characters in the name line may cause a reject condition by the Maine tax processing system and thereby delay posting of the return or issuance of a refund check.

Percent	( % )	Plus sign	( + )
Comma	( , )	Less-than	( < )
Octothorpe	( # )		

Please do not use these characters in the name line when filing via the "Maine Electronic Filing Program".

The MRS allowable characters are as follows:

1. **Alpha (A)**: Upper case alpha characters only (A – Z). Literal values. Enter exact character string from the Field Description in Part II Record Layouts.
2. **Numeric (N)**: Numeric characters only (0 – 9)
  - a. **Dollar Amount:** (N) Signed Numeric. Enter whole dollar amounts, no cents.
  - b. **Variable format:** **Except for Zip Code, Ratio, Date and Entity ID fields**, leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

- c. If the field does not apply, then omit the field (e.g. an Unemployment Contributions field on a 'Withholding Only' return, or payment voucher fields where no vouchers were filed and payments were not made) or leave it blank.
- d. Examples: 25.32% = 02532, 105% = 10500 and ZIP CODE (N) should be left justified. For variable format, if there are only five Zip Code characters, transmit the five numeric characters. **Leading zeros cannot be dropped from Zip Code fields.**
- e. DATE (DT) - M = Month, D = Day, Y = Year (YYYY, YYYYMM, YYYYMMDD, MMYYYY, MMDDYYYY); if date is not known or covers various dates, enter zeros unless otherwise specified in the record layout field description. **Leading zeros cannot be dropped from date fields.**
- f. The Record Layouts define each date field, and the field descriptions specify the required format for each date.

### 3. **OTHER UNSIGNED NUMERIC FIELDS** (N)

- a. **Variable format only:** For unsigned numeric fields, **with the exception of ratio, EIN, Zip Code, and date fields,** leading zeros may be dropped.

### 4. **Alphanumeric (AN):** Upper case alpha characters A - Z; numeric characters 0 - 9; and special characters in cases listed below. Literal values: Enter exact character string from Field Description in Record Layouts.

- a. Special Characters - Only the following **are permitted** in certain cases: Ampersand (&); blank ( ), often shown in the record layouts as "b"; comma (,); hyphen (-); less-than (<); percent (%); plus (+); and slash (/).
- b. Special Symbols and their hexadecimal conversion characters for ASCII are below:

<u>Symbol</u>	<u>ASCII Hex</u>	<u>Symbol</u>	<u>ASCII Hex</u>
[	5B	-	2D
]	5D	&	26
#	23	/	2F
<	3C	%	25

## Chapter 16 Acknowledgment Format

### **Acknowledgment Rules**

Every tax return successfully transmitted and received generates an "Acknowledgment Record" (ACK) in response and sends it to the transmitter.

For each tax return, the Acknowledgment Record indicates a **return status code**. These codes are present for each form submitted when errors result in the rejection of a tax return. Receipt of an error acknowledgment, except in the case of a duplicate, is an indication that retransmission of the erroneous return is necessary.

The following are the status codes and their meanings:

**Return Status Codes:**

- "A" = Acceptance. The return passed the edits and the system accepted it as a filed tax return (the return will undergo further validity and audit checks when tax return processing occurs).
- "B" = Acceptance. (Test for Qualification) This code is for testing purposes only. The return used for the qualification test was acceptable. (Test returns are not processed. The system assigns a status code "B" to any production returns for which the EFIN is suspended or invalid. After the EFIN is re-approved, it is necessary to resubmit any returns of this type.
- "D" = Duplicate
- "E" = Reject. (Test for Qualification) This code is for testing purposes only. The return contained test data with errors and was rejected.
- "R" = Reject. The return is rejected because it contains data errors or is a duplicate. Correct the return and resubmit it (unless it is a duplicate).

If you are unable to resolve a condition with the information provided, then please contact the E-file Help Desk:

**Phone:** (207) 624-9702

**Fax:** (207) 624-9740

**E-mail:** [mailto: 941help\\_desk@state.me.us](mailto:941help_desk@state.me.us)

## **Chapter 17**

### **DATA FORMATS**

#### **Record Layouts**

Chapter 18 contains the record layouts approved for the development and implementation of electronic records for the transmission of prepared returns to the State of Maine.

#### **Data Validation and Rejection Criteria Guidelines**

The field name specifies the form and field generating the error. The system will reject an entire return if a field does not meet the validation criteria. Refer to the record layouts to locate the field name and location

All money fields are signed numeric. All numeric non-money fields except for certain percentage fields are unsigned numeric.

The first digit of the numeric field contains the sign of the number (sign Leading separate). **ALL ALPHA FIELDS MUST BE UPPER CASE.**

## **Chapter 18**

### **Mandatory Software Requirements**

This section describes the requirements that all software developers must comply with in order for their Electronic Filing software to receive approval from the State of Maine.

The Software Developer must transmit all test returns in a single transmission and without errors.

## Attachment 1

### Street Address Abbreviations

- A. The standard address abbreviations listed below are used in electronic filing. Please use them when participating in the "Maine Electronic Filing Program".
- B. Do not use punctuation marks when abbreviating a word or phrase. The Period (.) and Asterisk (\*) signs will cause returns to be rejected.
- C. Statements A and Bare patterned in accordance with MRS standard conventions for electronic tax return submission.

Word Abbreviation		Word Abbreviation	
Drive	DR	Place	PL
East	E	Post Office Box	PO Box
General Delivery	Gen Del	Route, Rate.	RT
Highway	HW Y	Road	RD
Lane	LN	R.D., Rural Delivery, R.F.D., R.R., Rural Route	R D
North	N	South	S
Northeast, N.E.	NE	Southeast, S.E.	SE
Northwest, N.W.	NW	Southwest, S.W.	SW
One-Half	1/2	Street	ST
<b>Word Abbreviation</b>		<b>Word Abbreviation</b>	
all fractions space before & after the fraction, e.g. 1012 ½ ST).		Terrace	TER
Parkway	PKY	West	W

## Attachment 2

### STATE ABBREVIATIONS AND ZIP CODES

State	Abbreviation	ZIP Code	State	Abbreviation	ZIP Code
Alabama	AL	350xx - 369xx	North Carolina	NC	270xx - 289xx
Alaska	AK	995xx - 999xx	Oregon	OR	970xx - 979xx
Arizona	AZ	850xx - 865xx	Pennsylvania	PA	150xx - 196xx
Arkansas	AR	716xx - 729xx	Rhode Island	RI	028xx - 029xx
California	CA	900xx - 966xx	South Carolina	SC	290xx - 299xx
California	CA	900xx - 966xx	South Dakota	SD	570xx - 579xx
Colorado	CO	800xx - 816xx	Pennsylvania	PA	150xx - 196xx
Connecticut	CT	060xx - 069xx	Rhode Island	RI	028xx - 029xx
Delaware	DE	197xx - 199xx	South Carolina	SC	290xx - 299xx
District of Columbia	DC	200xx - 205xx	South Dakota	SD	570xx - 579xx
Florida	FL	320xx - 342xx, 34450 346xx & 349xx	Tennessee	TN	370xx - 385xx
Georgia	GA	300xx - 319xx	Texas	TX	750xx - 799xx
Hawaii	HI	967xx - 968xx	Utah	UT	840xx - 847xx
Idaho	ID	832xx - 838xx	Vermont	VT	050xx - 059xx
Illinois	IL	600xx - 629xx	Virginia	VA	220xx - 246xx
Indiana	IN	460xx - 479xx			20146-20149, 20106,
Iowa	IA	500xx - 528xx			20110, 20112, 20120,
Kansas	KS	660xx - 679xx			20136, 20164 - 20167
Kentucky	KY	400xx - 427xx			20175 - 20178
Louisiana	LA	700xx - 714xx			20170, 20180, 20190 - 20196
Maine	ME	039xx - 049xx			20301, 20370
Maryland	MD	206xx - 219xx	Washington	WA	980xx - 994xx
		& 20331, 20335, 20390	West Virginia	WV	247xx- 268xx
Massachusetts	MA	010xx - 027xx	Wisconsin	WI	530xx - 549xx
Michigan	MI	480xx - 499xx	Wyoming	WY	820xx - 831xx
Minnesota	MN	550xx - 567xx	APO Miami	AA	340xx
Mississippi	MS	386xx - 397xx	FPO Miami	AA	340xx
Missouri	MO	630xx - 658xx	APO New York	AE	090xx - 098xx
Montana	MT	590xx - 599xx	FPO New York	AE	090xx - 098xx
Nebraska	NE	680xx - 693xx	APO San Francisco	AP	962xx - 966xx
Nevada	NV	889xx - 898xx	FPO San Francisco	AP	962xx - 966xx
New Hampshire	NH	030xx - 038xx	Out of Country	ZZ	00000
New Jersey	NJ	070xx - 089xx			
New Mexico	NM	870xx - 884xx			
New York	NY	090xx - 149xx			



## RECORD LAYOUTS

The following record layouts contain the information needed to design the 'A' Transmitter record, 'C' Return record, 'R' Recap record, 'S' Status change record and 'F' Final Return record. Examples of these records will be posted on our website by February 21, 2001.

<b>"A" Record Transmitter Identification Record</b>				
<b>Field Name</b>	<b>Identification</b>	<b>Field Type</b>	<b>Max Field Size</b>	<b>DESCRIPTION</b>
	Start Sentinel	AN	5	Enter "*****"
ARECORD_ID	Record Identifier	AN	1	<b>REQUIRED</b> Enter "A"
A_PAY_YEAR	Payment Year	N	4	<b>REQUIRED</b> Enter the four digit tax year for the period being filed. This must equal year of the quarter currently due or the current year.
A_FEIN	Transmitter's FEIN	N	9	<b>REQUIRED</b> Transmitter's FEIN <u>Numerics only</u> . <b>Must be 9 digits. Must match Registered Transmitter in file for EFILE CQR program.</b>
ATAXENTITY	Taxing Entity Code	AN	4	<b>REQUIRED</b> Constant "MEWU"
ANAME	Transmitter Name	AN	50	<b>REQUIRED</b> Name of Submitting Organization. Must correspond to Field "A_FEIN" Transmitters FEIN & corresponding name on file.
ASTREET	Transmitter Street Address	AN	40	Submitting organization's street address
ACITY	Transmitter City	AN	25	Submitting organization's City address
ASTATE	Transmitter State	AN	2	Submitting organization's State Address
A_ZIP_CODE	Transmitter Zip Code	N	5	Enter 5 digit numeric only zip code. Must be numeric.
A_ZIP_EXT	Transmitter Zip Code Extension	N	5	Include hyphen for 4 digit zip code extension. Must be numeric.
ACONTACT	Transmitter Contact	AN	35	<b>REQUIRED.</b> Name and title of person responsible for transmission at the submitting organization. <b>Required Field.</b>
ATELEPHONE	Transmitter Contact Telephone	N	10	<b>REQUIRED.</b> Telephone number used to reach the transmitter contact. 10 digits, must be numeric. <b>Required Field.</b>
A_TEL_EXT	Telephone Extension/Box	AN	4	Enter Transmitter contact telephone extension or message box
	Delimiter (variable option only)			Value "]"
	End Sentinel	AN	2	Enter "# "

<b>"C" Record      941CME-EL Return Record</b>				
<b>Field Name</b>	<b>Identification</b>	<b>Field Type</b>	<b>Max Field Size</b>	<b>DESCRIPTION</b>
	Start Sentinel	AN	5	Enter "*****"
CRECORD_ID	Record Identifier	AN	1	REQUIRED. Enter "C"
CWITH_ONLY	Withholding Only	AN	1	Withholding Only must Enter "W"; if "W" no C_UC_ACCT. If Blank then Combined Withholding and Unemployment Contributions is REQUIRED
C_PAY_YEAR	Payment Year	N	4	REQUIRED. Enter tax year for the period being filed. <b>This must equal year of the quarter currently due or the current year.</b>
C_EMP_FEIN	Employer's Federal ID#	N	9	REQUIRED. Enter Numeric Characters only. Omit hyphens, prefixes, and suffixes. <b>Must be nine digits</b>
CWITH_ACCT	Employer's Withholding Account #	N	11	REQUIRED. Enter Numeric Characters only. Omit hyphens, prefixes, and suffixes. <b>Must be an eleven digit number.</b>
C_UC_ACCT	Employer's U.C. Account #	N	10	REQUIRED if and only if the 'CWITH_ONLY Withholding Only' flag is not used. Enter the UC employer account number. Numerics only. Omit hyphens, prefixes and suffixes. <b>Must be a ten digit number.</b>
C_NAME	Employer Name	AN	50	REQUIRED. Enter name of client employer. <b>Must match FEIN name on file.</b>
C_STREET	Employer Street Address	AN	40	The Street address of the employer
C_CITY	Employer City	AN	25	The City address of the employer
C_STATE	Employer State	AN	2	Enter the standard two character FIPS postal abbreviation of the employer's address. <b>See appendix B. Must be a valid State FIPS.</b>
C_ZIPEXT	Zip code Extension	AN	5	Enter four digit extension of zip code, be sure to <b>INCLUDE THE HYPHEN</b> IN POSITION 258. If N/A enter blanks. <b>NUMERICS ONLY</b>
C_ZIP_CODE	Zip Code	N	5	Enter a valid zip code. <b>NUMERICS ONLY</b>
C_PERIOD	Period Covered	N	6	<b>REQUIRED. Must equal quarter currently due. Numerics only.</b> Enter last month and year of quarter to which the report applies: MMYYYY or "032001" = First Quarter 2001, 062001" = Second Quarter 2001, "092001" = Third Quarter 2001, "122001" = Fourth Quarter 2001.
C_RETSEQN	Return Sequence Number	N	18	Required. First eleven digits must equal transmitter's MEFIN and last four digits must be unique to one record per transmission.
<b>CWITHHELD1</b>	Maine Income Tax withheld this quarter	N	14	Quarterly wages subject to State Withholding Tax <b>Numerics only.</b>
<b>CVOUCHERS1</b>	Form 900 voucher payments this quarter	N	14	Semi-weekly payments made during the quarter <b>Numerics only.</b>
C_WITH-DUE	Withholding Tax Due per this return	N	14	Must equal Field "CWITHHELD1" (Maine Income Tax withheld) minus (CVOUCHERS1) 'Form 900 voucher payments made'. <b>Numerics only.</b>

CSEAS_CODE	Seasonal Code	AN	1	"S" = Seasonal Employee, "N" = Nonseasonal Employee
CSEAS_STRT	Seasonal Period Start	N	8	mmddyyyy <b>Numerics only.</b> Not Required.
CSEAS_END	Seasonal Period End	N	8	mmddyyyy <b>Numerics only.</b> Not Required.
CEMPLOY1	Month 1 Employment	N	6	Enter the total number of employees who worked or received payroll during the pay period including the 12th day of the first month of the reporting period. If none, then enter "0". <b>Numerics only.</b>
CEMPLOY2	Month 2 Employment	N	6	Enter the total number of employees who worked or received payroll during the pay period including the 12th day of the second month of the reporting period. If none, then enter "0". <b>Numerics only.</b>
CEMPLOY3	Month 3 Employment	N	6	Enter the total number of employees who worked or received payroll during the pay period including the 12th day of the third month of the reporting period. If none, then enter "0". <b>Numerics only.</b>
CFEMALE	Female Employment	N	1	"1" = yes, female, "0" = no, male. Field not required. <b>Numerics only.</b>
CFEMALE_E1	Month 1 Female Employment	N	6	Enter the total number of female employees who worked or received payroll during the pay period including the 12th day of the first month of the reporting period. If none, then enter "0". <b>Numerics only.</b>
CFEMALE_E2	Month 2 Female Employment	N	6	Enter the total number of female employees who worked or received payroll during the pay period including the 12th day of the second month of the reporting period. If none, then enter "0". <b>Numerics only.</b>
CFEMALE_E3	Month 3 Female Employment	N	6	Enter the total number of female employees who worked or received payroll during the pay period including the 12th day of the third month of the reporting period. If none, then enter "0". <b>Numerics only.</b>
CTOTAL_WAG	Total Reportable Wages This Quarter	N	14	Total Gross Quarterly wages subject to State UC Tax before excess wages are deducted. <b>Numerics only</b>
C_EXS_WAGE	Excess Wages	N	14	Quarterly wages in Excess of the State UC Taxable wage base. <b>Numerics only. Field not mandatory</b>
C_TAX_WAGE	Taxable Wages Paid this Quarter	N	14	<b>Must equal Total Reportable Wages Paid Minus Excess Wages. Numerics only. Omit hyphens, prefixes and suffixes.</b>
CCONT_RATE	Contribution Rate	N	5	The rate established for the employer by the State of Maine, Department of Labor. <b>Numerics only. No decimal; 1.2345 = 12345</b>
CCONT_DUE	Contributions due	N	14	Taxable Wages Paid this Quarter times the Contribution Rate. <b>Numerics only.</b>
C_AMT_DUE	Amount due per this return	N	14	Must equal Field "CWITHHELD1" (Maine Income Tax withheld) plus Field "CCONT_DUE" (Contributions Due').
C_NET_DUE	Net Balance Due	N	14	Must equal Field "C_AMT_DUE" ( <b>'Withholding Tax Due per this return</b> ) minus Field "CVOUCHERS1 <b>'Form 900 voucher payments made</b> '.
CDatePd01	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>



CAmtWith14	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouch14	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd15	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>
CAmtWith15	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr15	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd16	Date Wages Paid	N	8	Amount withheld. <b>Numerics only.</b>
CAmtWith16	Amount Withheld	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr16	Form 900 voucher payment	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CDatePd17	Date Wages Paid	N	8	Amount withheld. <b>Numerics only.</b>
CAmtWith17	Amount Withheld	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr17	Form 900 voucher payment	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CDatePd18	Date Wages Paid	N	8	Amount withheld. <b>Numerics only.</b>
CAmtWith18	Amount Withheld	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr18	Form 900 voucher payment	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CDatePd19	Date Wages Paid	N	8	Amount withheld. <b>Numerics only.</b>
CAmtWith19	Amount Withheld	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr19	Form 900 voucher payment	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CDatePd20	Date Wages Paid	N	8	Amount withheld. <b>Numerics only.</b>
CAmtWith20	Amount Withheld	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr20	Form 900 voucher payment	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CDatePd21	Date Wages Paid	N	8	Amount withheld. <b>Numerics only.</b>
CAmtWith21	Amount Withheld	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr21	Form 900 voucher payment	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CDatePd22	Date Wages Paid	N	8	Amount withheld. <b>Numerics only.</b>
CAmtWith22	Amount Withheld	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr22	Form 900 voucher payment	N	14	Amount withheld. <b>Numerics only.</b>
CDatePd23	Date Wages Paid	N	8	Form 900 voucher payment amount. <b>Numerics only.</b>
CAmtWith23	Amount Withheld	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CVouchr23	Form 900 voucher payment	N	14	Amount withheld. <b>Numerics only.</b>
CDatePd24	Date Wages Paid	N	8	Form 900 voucher payment amount. <b>Numerics only.</b>
CAmtWith24	Amount Withheld	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CVouchr24	Form 900 voucher payment	N	14	Amount withheld. <b>Numerics only.</b>
CDatePd25	Date Wages Paid	N	8	Form 900 voucher payment amount. <b>Numerics only.</b>
CAmtWith25	Amount Withheld	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CVouchr25	Form 900 voucher payment	N	14	Amount withheld. <b>Numerics only.</b>
CDatePd25	Date Wages Paid	N	8	Form 900 voucher payment amount. <b>Numerics only.</b>
CAmtWith26	Amount Withheld	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CVouchr26	Form 900 voucher payment	N	14	Amount withheld. <b>Numerics only.</b>
CAmtWith27	Date Wages Paid	N	8	Form 900 voucher payment amount. <b>Numerics</b>

				<b>only.</b>
CVouchr27	Amount Withheld	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CDatePd27	Form 900 voucher payment	N	14	Amount withheld. <b>Numerics only.</b>
CAmtWith28	Date Wages Paid	N	8	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr28	Amount Withheld	N	14	mmddyyyy Date wages paid. <b>Numerics only</b>
CDatePd28	Form 900 voucher payment	N	14	Amount withheld. <b>Numerics only.</b>
CAmtWith29	Date Wages Paid	N	8	Form 900 voucher payment amount. <b>Numerics only.</b>
CVouchr29	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr29	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd30	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>
CAmtWith30	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr30	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd31	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>
CAmtWith31	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr31	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd32	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>
CAmtWith32	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr32	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd33	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>
CAmtWith33	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr33	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd34	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>
CAmtWith34	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr34	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd35	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>
CAmtWith35	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr35	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
CDatePd36	Date Wages Paid	N	8	mmddyyyy Date wages paid. <b>Numerics only</b>
CAmtWith36	Amount Withheld	N	14	Amount withheld. <b>Numerics only.</b>
CVouchr36	Form 900 voucher payment	N	14	Form 900 voucher payment amount. <b>Numerics only.</b>
<b>CWITHHELD2</b>	Maine Income Tax withheld this quarter	N	14	Total 'Amount Withheld' fields. Quarterly wages subject to State Withholding Tax. <b>Numerics only. This must equal "CWITHHELD1"</b>
<b>CVOUCHERS2</b>	Form 900 voucher payments made for this quarter	N	14	Total 'Form 900 voucher amount paid' fields. Semi-weekly payments made during the quarter <b>Numerics only. This must equal "CVOUCHERS1"</b>
	Delimiter (variable option only)			Value "]"
	End Sentinel	AN	2	Enter "# "

<b>"R" Record</b>		<b>Recap Record</b>		
<b>Field Name</b>	<b>Identification</b>	<b>Field Type</b>	<b>Max Field Size</b>	<b>DESCRIPTION</b>
	Start Sentinel	AN	5	Enter "*****"
RRECORD_ID	Record Identifier	AN	1	REQUIRED. Enter "R"
RDATE_PAID	Date Wages Paid	N	8	REQUIRED. Enter Date wages paid: MMDDYYYY. <b>Numerics Only</b>
RTOTAL_EMP	Total Employers in File	N	10	REQUIRED. The Total number of "E" records in this entire file. <b>Numerics only</b>
RTAXENTCOD	Taxing Entity Code	AN	4	Constant <b>"MEWU"</b>
R_PERIOD	Period Covered	N	6	<b>REQUIRED. Numerics only. Must equal the quarter currently due.</b> Enter the last month and year of the calendar quarter to which the report applies: MMYYYY "032001" = First Quarter 2001, "062001" = Second Quarter 2001, "092001" = Third Quarter 2001, "122001" = Fourth Quarter 2001
RSUM_WAGES	Total Quarterly Withholdings			Quarterly reportable amount withheld from wages. Total of all "CWITHHELD2" filed in the file. <b>Numerics only.</b>
RSUM_UC_WG	Total Quarterly Unemployment Gross Reportable Wages in file			Quarterly gross reportable wages. Total of all "CWITHHELD2" filed in the file. <b>Numerics only.</b>
RSUMRECORD	Number of Records	N	5	<b>Numerics only.</b> Total number of records (including header) transmitted.
R_REP_WAGE	Total Reportable wages	N	13	<b>Numerics only.</b> Quarterly gross reportable wages. Include all tip income.
R_SUM_C	Total # "C" Records	N	6	<b>Numerics only.</b> Enter Total Number of 941CMELF returns filed
R_SUM_W	Total # "W" Records	N	6	<b>Numerics only.</b> Enter Total Number of 941MELF returns filed
R_SUM_ALL	Total Record Count	N	6	<b>Numerics only.</b> Enter Total of 941MELF and 941CMELF returns filed
	Delimiter (variable option only)			Value "]"
	End Sentinel	AN	2	Enter "# "

<b>"S" Record</b>		<b>Status Change Record</b>		
<b>Field Name</b>	<b>Identification</b>	<b>Field Type</b>	<b>Max Field Size</b>	<b>DESCRIPTION</b>
	Start Sentinel	AN	5	Enter "*****"
SRECORD_ID	Record Identifier	AN	1	REQUIRED. Enter "S"
SEFFECTIVE	Address Change Effective Date	N	4	REQUIRED. Enter date address change is in effect
S_EMP_FEIN	Employer's Federal ID#	AN	9	REQUIRED. Numeric Characters only. Omit hyphens, prefixes, and suffixes
SWITH_ACCT	Employer's Withholding Account #	AN	11	REQUIRED. Must match FEIN on file. Numeric Characters only. Omit hyphens, prefixes, and suffixes

S_UC_ACCT	Employer's Unemployment Compensation Account #	N	10	Enter the UC employer account number. Must match FEIN on file. Numerics only. Omit hyphens, prefixes and suffixes
S_NAME	Employer Name	AN	50	Enter name of client employer. Must match FEIN on file
S_OLD_STRT	Former Employer Street Address	AN	40	The Street address of the employer
S_OLD_CITY	Former Employer City	AN	25	The City address of the employer
S_OLD_STAT	Former Employer State	AN	2	Enter the standard two character FIPS postal abbreviation of the employer's address. See appendix B.
S_OLDZIPEX	Former Zip code Extension	AN	5	Enter four digit extension of zip code, be sure to <b>INCLUDE THE HYPHEN</b> IN POSITION 258. If N/A enter blanks.
S_OLD_ZIP	Former Zip Code	N	5	Enter a valid zip code. <b>NUMERICS ONLY</b>
S_CONTACT	Current Employer Contact	AN	30	REQUIRED. Name and title of person at employer responsible for Tax matters
S_TELEPHONE	Current Employer Contact Telephone No.	N	10	REQUIRED. Telephone number used to reach the Employer/Client Contact
S_TEL_EXT	Current Employer Extension Box	AN	4	Enter Employer/Client Contact telephone extension or message box
S_STREET	Current Employer Street Address	AN	40	REQUIRED. The Street address of the employer
S_CITY	Current Employer City	AN	25	REQUIRED. The City address of the employer
S_STATE	Current Employer State	AN	2	Enter the standard two character FIPS postal abbreviation employer's address.
S_ZIP_EXT	Current Zip code Extension	AN	5	Enter four digit extension of zip code, be sure to <b>INCLUDE THE HYPHEN</b> IN POSITION 258. If N/A enter blanks.
S_ZIP_CODE	Current Zip Code	N	5	Enter a valid zip code. <b>NUMERICS ONLY</b>
S_TRANSCON	Current Transmitter Contact	AN	30	REQUIRED. Name and title of person responsible for transmission at the submitting organization
S_TRANSTEL	Current Transmitter Contact Telephone Number	N	10	REQUIRED. Numerics Only. Must be ten digits. Telephone number used to reach the transmitter contact
S_TRANSEXT	Current Telephone Extension	AN	4	Enter Transmitter contact telephone extension or message box
	Delimiter (variable option only)			Value "]"
	End Sentinel	AN	2	Enter "# "

<b>"F" Record      "Final Withholding" Record</b>				
<b>Field Name</b>	<b>Identification</b>	<b>Field Type</b>	<b>Max Field Size</b>	<b>DESCRIPTION</b>
	Start Sentinel	AN	5	Enter "*****"
FRECORD_ID	Record Identifier	AN	1	Enter "F" REQUIRED.
F_DATE	Date	N	8	<b>Numerics Only</b> mmddyyyy
F_EMP_FEIN	Employer's Federal ID#	AN	9	REQUIRED. Enter Numeric Characters only. Omit hyphens, prefixes, and suffixes
F_WITH_ACCT	Employer's Withholding Account #	AN	11	REQUIRED. Enter Numeric Characters only. Must match FEIN on file. Omit hyphens, prefixes,



				and suffixes
F_UC_ACCT	Employer's Unemployment Compensation Account #	N	10	REQUIRED. Must match FEIN on file. Enter the UC employer account number. Numerics only. Omit hyphens, prefixes and suffixes
F_NAME	Employer Name	AN	50	Enter name of client employer
F_REASON	Reason for Cancellation	AN	50	Enter reason for closing account(s)
FLAST_DATE	Last Date There Were Any Employee(s)	N	8	<b>Numerics Only</b> mmddyyyy
FFINAL_PAY	Date of final payroll	N	8	<b>Numerics Only</b> mmddyyyy
F_SOLD_TO	Business Sold To	AN	?	Enter name of purchaser(s)
F_DAY_SOLD	Date Sold	N	8	<b>Numerics Only</b> mmddyyyy
	Delimiter (variable option only)			Value "]"
	End Sentinel	AN	2	Enter "# "

## **DATA VALIDATION ERROR CODES**

Returns will be submitted in Return Sequence Number order. All of the forms contain Alpha field names. The first letter of the filed name indicates the form containing the error and the field name specify the exact location of the error. The Alpha designation for each form is as follows:

Alpha Designation	Record Name
A	Transmitter Identification Record
C	941CME-EL Return or 941ME-EL Return
R	Recap Record
S	Status Change Record
F	Final Withholding Return Record

Please refer to the record layout for individual field names.

## GLOSSARY

### Agent

Any firm, service bureau, corporation, employee leasing Corporation or other entity authorized to submit wage reports on behalf of one or more client/employers.

### American Standard Code

One of the acceptable character sets (see Appendix CCC) used for **Information Interchange** for electronic data processing.

### ASCII

(see “American Standard Code for Information Interchange)

### Byte

Unit of measure utilized by computers; one byte contains eight (8) bits and can store one character.

### CPI

(see “**Characters Per Square Inch**)

### Character

A letter, number, or punctuation symbol.

### Character Set

A group of unique electronic definitions for all letters, numbers, and punctuation symbols. Examples are ASCII and EBCDIC.

### Decimal Value

A characters’ equivalent in the Base 10 number system.

### DOL

Department of Labor

### Federal Employee Identification Number

Sometimes referred to as “FEIN” or “EIN”. A nine digit Number. Assigned by the IRS to an organization for federal tax reporting purposes. This number NEVER begins with the digits “69”.

### FEIN

(see **Federal Employer Identification Number. Also called “EIN”**)

### ICESA

Interstate **C**onference of **E**mployment **S**ecurity **A**gencies, Inc

### Logical Record

For the purpose of this booklet this term refers to: Any of the required or optional records defined in Section IV.

**Payroll Processor**

For this manual a person or business that receives wage information from a client/employer for the purpose of reporting tax or unemployment information to the State of Maine is a Payroll Processor.

**Seasonal Wages**

See Appendix D

**State Unemployment Insurance  
Account Number**

An Employer account number assigned by the State for the Purpose of filing Unemployment Insurance wage reports to The Maine Department of Labor.

**Transmitter**

Person, organization, or reporting agent submitting a magnetic media file.

**Wages**

See appendix D.